

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,

Plaintiff,

V.

Civil No. _____

GILBERT C. BERRY
Jefferson Hills, PA 15025,

Defendant.

COMPLAINT FOR FEDERAL TAXES

PLAINTIFF, the United States of America, complains of defendant as follows:

1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against defendant Gilbert C. Berry.

JURISDICTION & VENUE

2. The Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, has authorized and requested this action, and the action is brought at the direction of the Attorney General of the United States pursuant to 26 U.S.C. § 7401.

3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court by virtue of 28 U.S.C. § 1396.

PARTIES

5. Plaintiff is the United States of America.

6. Defendant, Gilbert C. Berry, lives at 721 Acorn Lane, Jefferson Hills, Pennsylvania, which is within the jurisdiction of this Court.

COUNT I

7. The allegations contained in paragraphs 1 through 6 are restated as if fully set forth herein.

8. A delegate of the Secretary of the Treasury assessed income tax, penalties, and interest against Gilbert C. Berry in connection with unpaid individual income taxes for the tax periods, on the dates, and in the amounts set forth below:

Tax Period Ending	Assessment Date	Assessed Amount
December 31, 1997	February 14, 2000	\$2,866.90
December 31, 2006	February 21, 2008	\$12,672.74

9. Proper notices and demands for payment of the assessments were given to Gilbert C. Berry in accordance with 26 U.S.C. § 6303.

10. The aforementioned assessments were made correctly in accordance with law.

11. Statutory additions and penalties, interest, and costs have accrued and will continue to accrue on the assessments.

12. The total amount of the tax assessments and the accrued statutory additions to tax described in paragraphs 8 and 11, as of November 19, 2009, was

\$18,648.27.

WHEREFORE, plaintiff, the United States of America, prays that this Court:

- A. Order, adjudge, decree, and declare that the defendant, Gilbert C. Berry, is indebted to the United States in the amount of \$18,648.27, for the income tax, penalty, and interest assessments related to the years 1997 and 2006, including fraud penalties, plus lien costs and statutory interest and additions accruing on said amount from November 19, 2009, and continuing to accrue until paid;
- B. Award to the United States its costs of prosecuting this action; and
- C. Order such further relief as the Court deems just and equitable.

DATE: December 4, 2009

ROBERT S. CESSAR
United States Attorney

ALBERT W. SCHOLLAERT
Assistant United States Attorney, Civil Chief

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